



390EZ

Instructional Booklet

ASG TAX OFFICE
First Floor Executive Office Bldg
Utulei, AS 96799

Should You Use Form 390EZ?

You can use Form 390EZ if **all eight** of the following apply.

1. Your filing status is **single** or **married filing jointly**. If you were a **nonresident alien** at any time during the tax year.
2. You do not claim any dependents.
3. You do not claim a student loan interest deduction or an **education credit**.
4. You (and your spouse if married filing a joint return) were under age 65 on January 1 of the filing year, and not blind at the end of the tax year.
5. Your taxable income (line 6 of Form 390EZ) is less than \$50,000.
6. You had **only** wages, salaries, tips and taxable scholarship or fellowship grants, unemployment compensation, and your taxable interest was not over \$400.
7. You did not receive any advance earned income credit payments.
8. You did not owe any **household employment taxes** on wages you paid to a household employee.

If you do not meet **all eight** of the requirements, you must use Form 390.

Single

You may use this filing status if **any** of the following was true on December 31, of the tax year.

- You were never married
- You were legally separated, according to state law, under a decree of divorce or separate maintenance.
- You were widowed before January 1, of the tax year and did not remarry in the tax year.

Married Filing Jointly

You may use this filing status if **any** of the following is true.

- You were married as of December 31, of the tax year, even if you did not live with your spouse at the end of the tax year.
- Your spouse died during the tax year and you did not remarry in the tax year.
- Your spouse died in the filing year before filing a return.

A husband and wife may file a joint return even if only one had income or if they did not live together all year. However, both persons must sign the return. If you file a joint return for the tax year, you may not, after the due date for filing that return, amend it to file as married filing a separate return.

LINE INSTRUCTIONS FOR FORM 390EZ

Name and Address

Enter your name exactly as it appears on your Social Security card. If you are filing a joint return, enter your spouse's name exactly as it appears on the Social Security card.

Name Change

If you changed your name, be sure to report the change to your Social Security Administration office **before** filing your return. This prevents delays in processing your return and issuing refunds. It also safeguards your future social security benefits.

P.O. Box

Enter your box number if your post office does not deliver mail to your home.

Social Security Number (SSN)

An incorrect or missing SSN may increase your tax or reduce your refund. **To apply for an SSN**, get **Form SS-5** from your local Social Security Administration (SSA) office or call the SSA at 1-800-772-1213. Fill in Form SS-5 and return it to the SSA. It usually takes about 2 weeks to get an SSN.

Check that your SSN is correct on your Forms W-2AS and 1099. See page 22 for more details.

Line 1 Wages, Salaries and Tips

Enter the total of your wages, salaries, and tips. If a joint return, also include your spouse's income. The amount to enter on this line should be shown in box 1 of their **Form(s) W-2AS**.

Line 2 Taxable Interest

Each payer should send you a **Form 1099-INT** or **Form 1099-OID**. Report **all** of your **taxable interest** income on line 2 even if you did not receive a Form 1099-INT or 1099-OID.

Include taxable interest from banks, savings and loan associations, money market certificates, credit unions, savings bonds, etc.

Line 3 Other Income

Use line 3 to report any other income not reported on line 1.

Line 6

Subtract line 5 from line 4. Your tax is figured on this amount.

Payments and Tax

Line 7

Use the 2000 Tax Table, which you can get from the Tax Office Customer Service area, to figure your tax. Be sure to use the correct column.

Line 8 American Samoa Minimum Tax

Calculate the AS minimum tax by multiplying your taxable income (line 6) by 4% (0.04).

Line 10 Samoa Income Tax Withheld

Enter the total amount of Samoa income tax withheld. This should be shown in box 2 of your Form(s) W-2AS. If you received a Form 1099-INT, 1099-G, 1099-OID showing Samoa income tax withheld, include the tax withheld in the total on line 10.

Refund

Line 11

If you want to check on the status of your refund, please wait at least 2 weeks from the date you filed to do so.

Refund Offset

If you owe past-due income tax, all or part of the refund on line 11 may be used (offset) to pay the past-due amount. Offsets for American Samoa taxes are made by the Tax Office. To find out if you may have an offset or if you have a question about it, contact the Tax Office at 633-4181.

Amount You Owe

Line 12

You can pay by check, money order, or cash to the Customer Service section within the ASG Tax Office.

What if You Cannot Pay?

If you cannot pay the full amount shown on line 12 when you file, you may ask to make monthly **installment payments**. You may have up to 60 months to pay. However, you will be charged interest and may be charged a late payment penalty on the tax paid on April 16, even if your request to pay in installments is granted. You must also pay a fee. To limit the interest and penalty charges, pay as much as the tax as possible when you file. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan.

Sign Your Return

Form 390EZ is not considered a valid return unless you sign it. If you are filing a joint return, your spouse must also sign. Be sure to date your return and enter your occupation(s).

Child's Return. If your child cannot sign the return, either parent may sign the child's name in the space provided. Then, add "By (your signature), parent for minor child."

Paid Preparer Must Sign Your Return.

Generally, anyone you pay to prepare your return must sign it by hand in the space provided. The preparer must give you a copy of the return for your records. Someone who prepares your return but does not charge you should not sign your return.